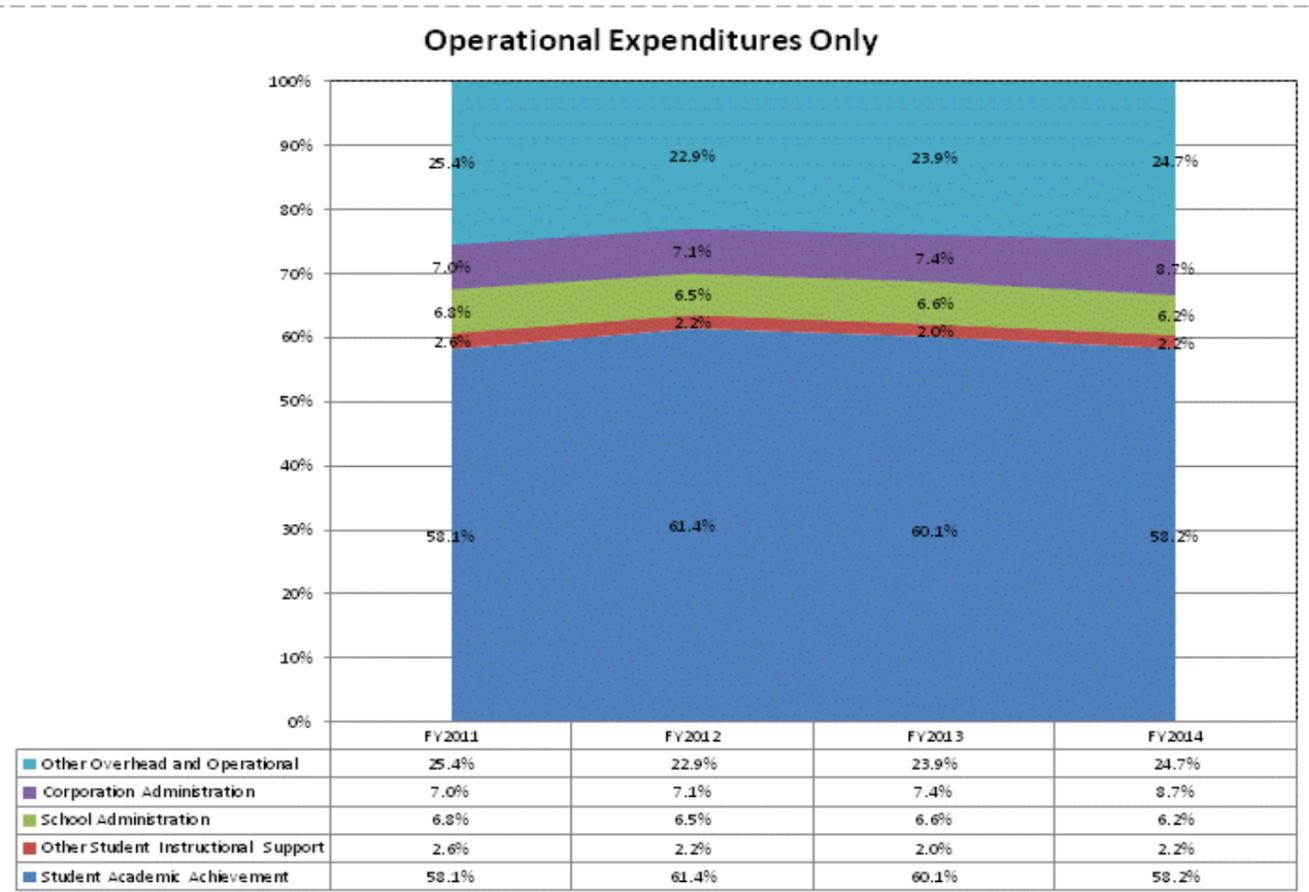
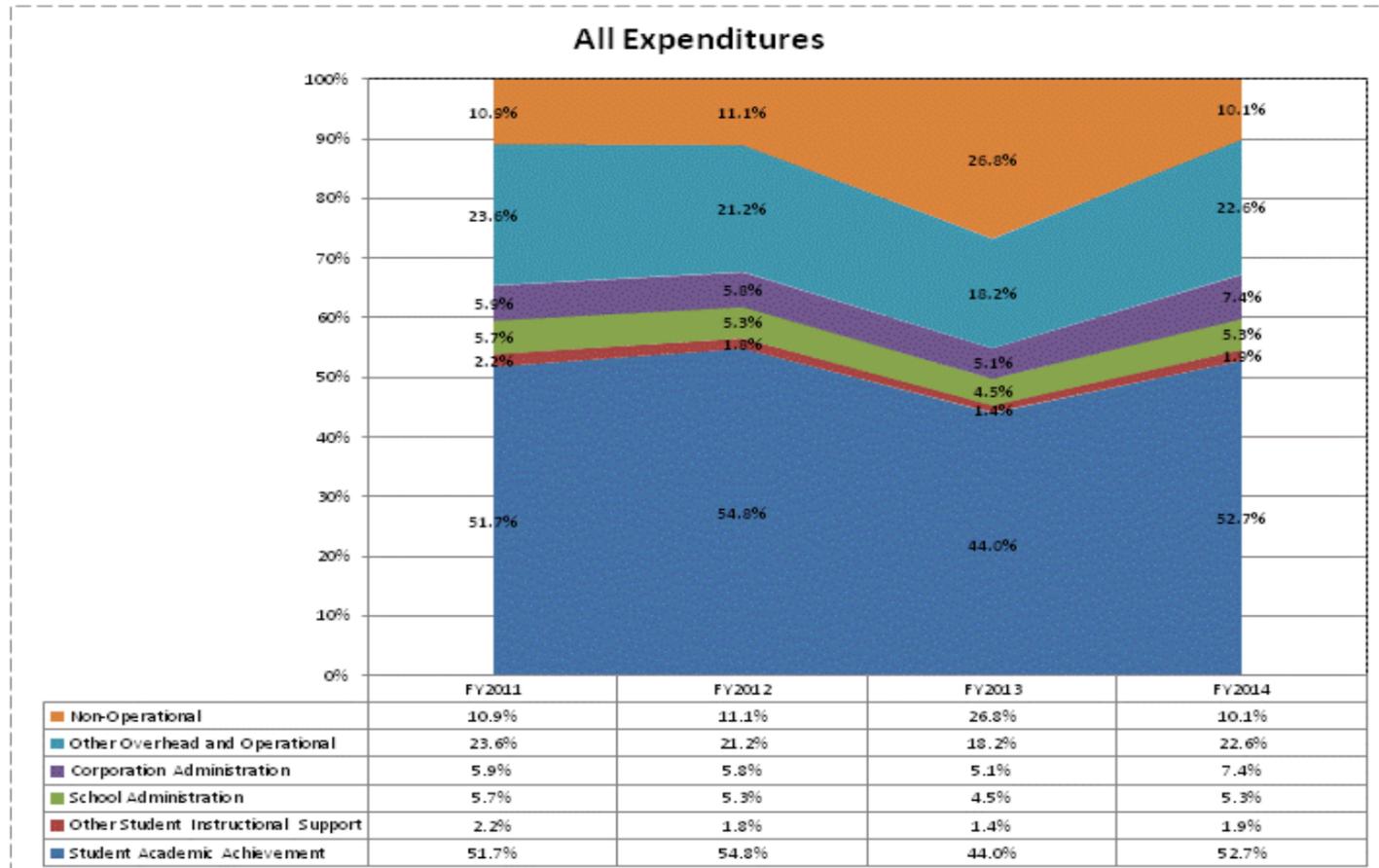


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Whiting School City (4760)**

Whiting School City (4760)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,066,978	48.6%	\$5,922,864	56.3%	\$5,957,824	44.0%	\$6,106,241	52.7%
Student Instructional Support	\$734,519	7.0%	\$782,244	7.4%	\$801,452	5.9%	\$830,427	7.2%
Overhead and Operational Nonoperational	\$2,453,424	23.5%	\$2,828,976	26.9%	\$3,161,983	23.3%	\$3,469,191	30.0%
Nonoperational	\$2,165,072	20.8%	\$982,987	9.3%	\$3,629,118	26.8%	\$1,172,459	10.1%
<b>Grand Total</b>	<b>\$10,419,992</b>		<b>\$10,517,070</b>		<b>\$13,550,376</b>		<b>\$11,578,318</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	55.7%	63.8%	49.9%	59.9%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Whiting School City (4760)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$150,192	\$223,104	\$185,134	\$241,752	61%	8%	31%
11100 Regular Programs; Elementary	\$933,556	\$1,360,022	\$1,653,220	\$1,661,722	78%	22%	1%
11200 Regular Programs; Middle/Junior High	\$562,773	\$761,059	\$809,552	\$868,882	54%	14%	7%
11300 Regular Programs; High School	\$969,448	\$1,317,558	\$1,505,416	\$1,400,539	44%	6%	-7%
11350 Regular Programs; High School; Academic Honors Diploma	\$14,445	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$16,120	\$44,963	\$54,790	\$56,105	248%	25%	2%
11610 Regular Programs; Alternative Education Programs; Elementary	\$13,959	\$5,798	\$0	\$0	-100%	-100%	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$9,465	\$4,676	\$0	\$0	-100%	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$9,561	\$5,100	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$354	\$524	\$420	N/A	19%	-20%
12350 Physical Impairment; Homebound	\$0	\$476	\$15,126	\$12,307	N/A	> 500%	-19%
12510 Culturally Different; Communication Disorders	\$1,907	\$23,228	\$39,904	\$39,790	> 500%	71%	0%
12900 Other Special Programs	\$140,927	\$201,555	\$695,966	\$673,740	378%	234%	-3%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$580	\$651	\$209	\$0	-100%	-100%	-100%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$9,371	\$16,956	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$4,753	\$0	\$12,672	\$6,663	40%	N/A	-47%
14200 Summer School Programs; Middle/Junior High School	\$15,678	\$25,796	\$7,408	\$16,524	5%	-36%	123%
14300 Summer School Programs; High School	\$10,635	\$10,937	\$17,054	\$8,253	-22%	-25%	-52%
16100 Remediation Testing	\$6,498	\$13,980	\$1,044	\$3,161	-51%	-77%	203%
16200 Preventive Remediation	\$7,306	\$1,969	\$613	\$4,513	-38%	129%	> 500%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$0	\$2,825	\$125,671	\$104,161	N/A	> 500%	-17%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$697,492	\$1,307,089	\$156,877	\$304,490	-56%	-77%	94%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$17,087	\$39,945	\$0	\$55,644	226%	39%	N/A
22110 Improvement of Instruction; Service Area Direction	\$1,202	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$67,273	\$121,432	\$70,118	\$48,511	-28%	-60%	-31%
22220 Library/Media Services; School Library	\$79,529	\$110,875	\$109,868	\$106,346	34%	-4%	-3%
22230 Library/Media Services; Audiovisual	\$668	\$1,075	\$392	\$2,031	204%	89%	418%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$19,862	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$317,996	\$321,441	\$496,266	\$470,825	48%	46%	-5%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$4,070	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$186,049	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$4,248,540</b>	<b>\$5,922,864</b>	<b>\$5,957,824</b>	<b>\$6,106,241</b>	<b>44%</b>	<b>3%</b>	<b>2%</b>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$31,309	\$11,430	\$7,696	\$12,229	-61%	7%	59%
21130 Attendance and Social Work Services; Social Work Services	\$28,346	\$42,023	\$45,033	\$47,363	67%	13%	5%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,195	\$2,965	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$60,357	\$85,601	\$67,217	\$79,304	31%	-7%	18%
21310 Health Services; Service Area Direction	\$0	\$0	\$300	\$300	N/A	N/A	0%
21340 Health Services; Nurse Services	\$40,975	\$58,964	\$65,850	\$71,486	74%	21%	9%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$953	\$7,013	N/A	N/A	> 500%
24100 Office of The Principal	\$409,771	\$581,260	\$614,403	\$612,732	50%	5%	0%
<b>Student Instructional Support Total</b>	<b>\$571,953</b>	<b>\$782,244</b>	<b>\$801,452</b>	<b>\$830,427</b>	<b>45%</b>	<b>6%</b>	<b>4%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$27,578	\$24,197	\$24,252	\$23,235	-16%	-4%	-4%
23150 Board of Education; Legal Services	\$38,424	\$66,566	\$51,246	\$31,537	-18%	-53%	-38%
23160 Board of Education; Promotion Expenses	\$3,018	\$1,970	\$3,147	\$1,686	-44%	-14%	-46%
23190 Board of Education; Other Governing Body Services	\$27,090	\$35,010	\$54,865	\$59,329	119%	69%	8%
23210 Executive Administration; Office of The Superintendent	\$239,717	\$258,055	\$283,300	\$449,248	87%	74%	59%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Whiting School City (4760)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$149	\$756	N/A	N/A	407%
25120 Fiscal Services; Service Area Direction	\$41,891	\$106,439	\$108,559	\$114,369	173%	7%	5%
25140 Fiscal Services; Receiving and Disbursing Funds	\$33,990	\$58,168	\$63,074	\$65,368	92%	12%	4%
25150 Fiscal Services; Payroll Services	\$41,764	\$66,616	\$70,964	\$75,020	80%	13%	6%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$978	\$1,042	\$150	N/A	-85%	-86%
25192 Other Fiscal Services; Petty Cash	\$0	\$850	\$525	\$525	N/A	-38%	0%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$27,887	\$30,904	N/A	N/A	11%
25720 Personnel Services; Recruitment and Placement	\$243	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$6,035	\$1,706	\$3,354	\$4,886	-19%	186%	46%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$43,111	\$80,537	\$82,001	\$84,194	95%	5%	3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$736,259	\$1,013,535	\$1,047,476	\$1,199,224	63%	18%	14%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$3,172	\$5,804	\$4,553	\$4,933	56%	-15%	8%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$134,215	\$184,347	\$223,775	\$169,592	26%	-8%	-24%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$393	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$850	\$958	\$2,127	\$674	-21%	-30%	-68%
26600 Operation and Maintenance of Plant Services; Security Services	\$4,613	\$17,629	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$99,082	\$98,436	\$140,001	\$137,081	38%	39%	-2%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$18,242	\$1,868	N/A	N/A	-90%
27010 Student Transportation; Service Area Direction	\$74,771	\$102,941	\$111,151	\$110,827	48%	8%	0%
27100 Student Transportation; Vehicle Operation	\$184,642	\$197,129	\$205,172	\$254,928	38%	29%	24%
27200 Student Transportation; Monitoring Services	\$4,110	\$2,340	\$0	\$250	-94%	-89%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$33,412	\$47,592	\$55,642	\$54,940	64%	15%	-1%
27400 Student Transportation; Purchase of School Buses	\$35,000	\$46,868	\$0	\$0	-100%	-100%	N/A
27500 Student Transportation; Insurance on Buses	\$11,040	\$7,114	\$10,220	\$10,627	-4%	49%	4%
27900 Student Transportation; Other Student Transportation Services	\$500	\$0	\$4,558	\$0	-100%	N/A	-100%
27910 Student Transportation; Bus Driver Training	\$419	\$5	\$110	\$0	-100%	-100%	-100%
31100 Food Services Operations; Service Area Direction	\$41,113	\$49,640	\$52,869	\$56,374	37%	14%	7%
31200 Food Services Operations; Food Preparation and Dispensing	\$105,154	\$133,007	\$217,511	\$225,114	114%	69%	3%
31400 Food Services Operations; Food Purchases	\$131,033	\$182,712	\$272,260	\$276,689	111%	51%	2%
31900 Other Food Services	\$15,603	\$37,827	\$21,952	\$24,863	59%	-34%	13%
<b>Overhead and Operational Total</b>	<b>\$2,118,241</b>	<b>\$2,828,976</b>	<b>\$3,161,983</b>	<b>\$3,469,191</b>	<b>64%</b>	<b>23%</b>	<b>10%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$24,569	\$51,491	\$24,850	\$23,506	-4%	-54%	-5%
33200 Community Recreation	\$2,635	\$2,363	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$130,191	\$177,139	\$166,878	\$170,217	31%	-4%	2%
33930 Latch Key Kid Program	\$830	\$1,000	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,591	\$0	\$933,710	\$415	-96%	N/A	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$50,325	\$43,677	\$68,487	\$34,448	-32%	-21%	-50%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$105,019	\$260,024	\$161,717	\$131,273	25%	-50%	-19%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$1,694,157	\$67,230	N/A	N/A	-96%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$23,556	\$16,305	\$5,106	\$3,514	-85%	-78%	-31%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,814	\$15,557	\$12,332	\$10,885	-42%	-30%	-12%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,393	\$13,394	\$16,215	\$55,616	> 500%	315%	243%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$140,615	\$63,754	\$91,835	\$153,110	9%	140%	67%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,183	\$806	\$9,173	\$40,821	> 500%	> 500%	345%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$115,000	\$252,844	\$275,695	N/A	140%	9%
52200 Debt Services; Interest on Debt; Temporary Loans	\$182,870	\$172,279	\$8,567	\$7,694	-96%	-96%	-10%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,375,500	\$0	\$0	\$34,000	-98%	N/A	N/A
53300 Debt Services; Lease Rental; School Buses ; Principal	\$55,032	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$0	\$48,708	\$179,068	\$160,100	N/A	229%	-11%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Whiting School City (4760)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
54250 Common School Fund; Interest	\$0	\$1,490	\$4,179	\$3,937	N/A	164%	-6%
<b>Nonoperational Total</b>	<b>\$2,125,124</b>	<b>\$982,987</b>	<b>\$3,629,118</b>	<b>\$1,172,459</b>	<b>-45%</b>	<b>19%</b>	<b>-68%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$90,356	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$340,444	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$52,613	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$838,164	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$11,958	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$22,599	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,356,133</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>